

By: Dale

H.B. No. 804

Substitute the following for H.B. No. 804:

By: Bohac

C.S.H.B. No. 804

A BILL TO BE ENTITLED

AN ACT

relating to the entitlement of a lessee of property who is required to pay the ad valorem taxes on the property to receive notice of the appraised value of the property.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 41.413, Tax Code, is amended by amending Subsection (d) and adding Subsections (e) and (f) to read as follows:

(d) A [The] property owner shall [timely] send to a [the] person leasing [the] property under a contract described by this section a copy of any notice of appraised value of the property [the property's reappraisal] received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. The property owner and person leasing the property may waive the requirements of this subsection in the contract.

(e) A person leasing property under a contract described by this section may request that the chief appraiser of the appraisal district in which the property is located send the notice described by Subsection (d) to the person. Except as provided by Subsection (f), the chief appraiser shall send the notice to the person leasing

1 the property not later than the fifth day after the date the notice
2 is sent to the property owner if the person demonstrates that the
3 person is contractually obligated to reimburse the property owner
4 for the taxes imposed on the property.

5 (f) A chief appraiser that receives a request under
6 Subsection (e) is not required to send the notice requested under
7 that subsection if the appraisal district in which the property
8 that is the subject of the notice is located posts the appraised
9 value of the property on the district's Internet website not later
10 than the fifth day after the date the notice is sent to the property
11 owner.

12 SECTION 2. The changes in law made by this Act apply only to
13 a notice of appraised value sent to a property owner on or after the
14 effective date of this Act.

15 SECTION 3. This Act takes effect September 1, 2017.